

House Bill 1272 (AS PASSED HOUSE AND SENATE)

By: Representatives Graves of the 12<sup>th</sup>, Brown of the 69<sup>th</sup>, Ralston of the 7<sup>th</sup>, Channell of the 116<sup>th</sup>, Burmeister of the 119<sup>th</sup>, and others

A BILL TO BE ENTITLED

AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from sales and use tax, so as to provide for an exemption regarding sales to nonprofit volunteer health clinics for a limited period of time; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from sales and use tax, is amended by striking paragraph (7) and inserting in its place a new paragraph (7) to read as follows:

"(7) From July 1, 2006, through June 30, 2008, sales ~~Sales~~ of tangible personal property and services to a nonprofit licensed nursing home, a nonprofit licensed in-patient hospice, ~~or~~ a nonprofit general or mental hospital, or a nonprofit volunteer health clinic used exclusively by such nursing home, in-patient hospice, ~~or~~ hospital, or volunteer health clinic in performing a general nursing home, in-patient hospice, hospital, ~~or~~ mental hospital, or volunteer health clinic treatment function in this state when such nursing home, in-patient hospice, ~~or~~ hospital, or volunteer health clinic is a tax exempt organization under the Internal Revenue Code consistent with the charitable mission and obtains an exemption determination letter from the commissioner;"

**SECTION 2.**

This Act shall become effective on July 1, 2006.

**SECTION 3.**

All laws and parts of laws in conflict with this Act are repealed.